



Board of County Commissioners Agenda Request

6C
Agenda Item #

Requested Meeting Date: September 14, 2021

Title of Item: Fund Balance Review

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input checked="" type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <small>*provide copy of hearing notice that was published</small>
Submitted by: Jessica Seibert		Department: Administration
Presenter (Name and Title): Jessica Seibert, County Administrator		Estimated Time Needed: 15 minutes
Summary of Issue: As part of the 2022 preliminary budget discussion, staff will review the most recent fund balance report.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion: Discussion only.		
Financial Impact: <i>Is there a cost associated with this request?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>What is the total cost, with tax and shipping? \$</i> <i>Is this budgeted?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

Legally binding agreements must have County Attorney approval prior to submission.

FUND BALANCES

BALANCE
12/31/2020

Unassigned
Assigned
Restricted

GENERAL FUND
(Excludes non-spendables)

1 13,522,822

Restricted Funds

Debt Service (56,048.00)
Recorder's Tech. (470,425.00)
Prosecutorial (5,000.00)
Enhanced 911 (187,011.00)
Law Enforcement (5,000.00)
Permit to Carry (153,285.00)
Conservation (126,249.00)
Loans Receivable (102,310.00)
Solid Waste (569,773.00)
Recorder's Equip. (350,291.00)
Parks (292,440.00)

Total Restricted Funds: **(2,317,832.00)**
Adjusted Balance **11,204,990.00**
Minus Total Committed Funds **(277,060.00)**
Final Adjusted Balance 10,927,930.00
2021 Planned Fund Balance Use (210,800.00)
2022 Planned Fund Balance Use (175,800.00)
Building Project Transfer (1,350,000.00)
Capital Building Projects ?????

2021 Operations = \$ 15,850,874.00

40%	50%
\$ 6,340,349.60	\$ 7,925,437.00

	3,002,493.00 OVER	1,265,893.00
Using 50%		
	4,587,580.40 OVER	2,850,980.40
Using 40%		

ROAD & BRIDGE

3 4,450,159

Inventories (366,582.00)
Adjusted Balance 4,083,577.00
2020 Construction Adjustment (466,592.00)
2021 Planned Fund Balance Use Expected to Impact Balance (246,000.00)
2022 Construction Adjustment (445,883.00)

2021 Operations = \$ 4,745,041.00

40% + \$500,000 50% + \$500,000

\$ 2,398,016	\$ 2,872,521
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	1,211,056.50 OVER	52,581.50
Using 50% + \$500,000		
	1,685,560.60 OVER	527,085.60
Using 40% + \$500,000		

HEALTH & HUMAN SERVICES
(Excludes non-spendables)

5 5,168,040

Prepaid Items (1,437.00)
Committed for Building Account (70,000.00)

Adjusted Balance 5,096,603.00
2021 Planned Fund Balance Use (550,000.00)
2022 Planned Fund Balance Use (300,000.00)
Building Renovation ?????

2021 Operations = \$ 7,190,151

40%	50%
\$ 2,876,060	\$ 3,595,076

	1,501,527.50 OVER	651,527.50
Using 50%		
	2,220,542.60 OVER	1,370,542.60
Using 40%		